

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF

In re:

Kiebler Recreation, LLC

Debtor(s)

§  
§  
§  
§

Case No. 10-15099(PMC)

**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter \_\_\_\_\_ of the United States Bankruptcy Code was filed on \_\_\_\_\_. The case was converted to one under Chapter 7 on \_\_\_\_\_. The undersigned trustee was appointed on \_\_\_\_\_.  
  
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.  
  
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.  
  
4. The trustee realized gross receipts of \_\_\_\_\_ \$  
  
Funds were disbursed in the following amounts:  
  
Payments made under an interim disbursement  
Administrative expenses  
Bank service fees  
Other payments to creditors  
Non-estate funds paid to 3<sup>rd</sup> Parties  
Exemptions paid to the debtor  
Other payments to the debtor  
  
Leaving a balance on hand of<sup>1</sup> \_\_\_\_\_ \$

The remaining funds are available for distribution.

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<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was \_\_\_\_\_ and the deadline for filing governmental claims was \_\_\_\_\_. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ \_\_\_\_\_. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ \_\_\_\_\_ as interim compensation and now requests a sum of \$ \_\_\_\_\_, for a total compensation of \$ \_\_\_\_\_.<sup>2</sup> In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ \_\_\_\_\_, and now requests reimbursement for expenses of \$ \_\_\_\_\_, for total expenses of \$ \_\_\_\_\_.<sup>2</sup>

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: \_\_\_\_\_ By:/s/DAVID O. SIMON, TRUSTEE  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

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<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page: 1  
**Exhibit A**

Case No: 10-15099(PMC) Judge: Pat E. Morgenstern-Clarren  
Case Name: Kiebler Recreation, LLC  
For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Date Filed (f) or Converted (c): 05/05/12 (c)  
341(a) Meeting Date: 06/21/12  
Claims Bar Date: 10/22/12

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. SALE PROCEEDS FROM CH. 11 TRUSTEE (u)	0.00	989,915.00		989,915.00	FA
2. ADD'L SALE PROCEEDS FROM CH. 11 TRUSTEE (u)	0.00	55,564.92		55,564.92	FA
3. CASH ON HAND FROM CH. 11 TRUSTEE (u)	0.00	46,965.24		46,965.24	FA
4. PREFERENCE CLAIM - KING'S (u)	20,000.00	20,000.00		16,000.00	FA
5. PREFERENCE CLAIM - US FOODS (u)	16,600.00	16,600.00		0.00	FA
6. PREFERENCE CLAIM - EVERBANK (u)	11,260.00	11,260.00		8,500.00	FA
7. PREFERENCE CLAIM - MORSE (u)	10,000.00	10,000.00		1,000.00	FA
8. PREFERENCE CLAIM - JGM (u)	116,767.00	116,767.00		115,000.00	FA
9. PREFERENCE CLAIM - NATIONAL GRID (u)	178,725.00	178,725.00		0.00	FA
10. PREFERENCE CLAIM - BUNZL (u)	15,164.00	15,164.00		0.00	FA
11. PREFERENCE CLAIM - OBERMEYER (u)	8,971.00	8,971.00		7,500.00	FA
12. PREFERENCE CLAIM - TAYLOR MADE (u)	9,000.00	9,000.00		9,000.00	FA
13. PREFERENCE CLAIM - CORRY PEAT (u)	6,289.00	6,289.00		0.00	FA
14. PREFERENCE CLAIM - MAPLEVALE (u)	9,938.00	9,938.00		7,951.16	FA
15. PREFERENCE CLAIM - TARANTINO (u)	10,075.00	10,075.00		5,000.00	FA
16. PREFERENCE CLAIM - CURTZE (u)	84,511.00	84,511.00		0.00	FA
17. PREFERENCE CLAIM - SYSCO (u)	59,905.00	59,905.00		3,000.00	FA
18. PREFERENCE CLAIM - FDI HOLDINGS (u)	7,500.00	7,500.00		0.00	FA
19. PREFERENCE CLAIM - CORRIGAN (u)	15,000.00	15,000.00		7,500.00	FA
20. AVOIDANCE CLAIMS - APPOLLO (u)	70,000.00	70,000.00		0.00	FA
21. AVOIDANCE CLAIMS - KIEBLER PROPERTIES (u)	207,500.00	207,500.00		80,000.00	FA
22. AVOIDANCE CLAIMS - LIBERTY (u)	45,000.00	45,000.00		0.00	FA
23. AVOIDANCE CLAIMS - PAUL KIEBLER (u)	182,371.00	182,371.00		0.00	FA
24. PREFERENCE CLAIM - JODY KIEBLER (u)	17,474.00	17,474.00		0.00	FA
25. AVOIDANCE CLAIM - CONNORS (u)	25,000.00	25,000.00		17,000.00	FA
26. WORKERS' COMP REFUND (u)	366.67	366.67		366.67	FA

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
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Page: 2  
**Exhibit A**

Case No: 10-15099(PMC) Judge: Pat E. Morgenstern-Clarren  
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE  
Date Filed (f) or Converted (c): 05/05/12 (c)  
341(a) Meeting Date: 06/21/12  
Claims Bar Date: 10/22/12

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
27. GREENWOOD FOREST ESCROW (u)	0.00	125.23		125.23	FA
28. SCHOOL TAX REFUND - CANTEBURY DRIVE (u)	12,131.20	12,131.20		12,131.20	FA
TOTALS (Excluding Unknown Values)	\$1,139,547.87	\$2,232,118.26		\$1,382,519.42	Gross Value of Remaining Assets \$0.00 (Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

RE PROP# 4---Compromised - \$16,000, \$5000 dn, \$1000/week for eleven weeks.

RE PROP# 5---Complete New Value Defense.

RE PROP# 6---Compromised.

RE PROP# 7---Compromised.

RE PROP# 8---Compromised.

RE PROP# 9---Complete New Value Defense.

RE PROP# 10---Complete New Value Defense.

RE PROP# 11---Compromised.

RE PROP# 13---Complete New Value Defense.

RE PROP# 16---Compromised by set-off on administrative claim. See order 1/16/13

RE PROP# 17---Compromised.

RE PROP# 18---Complete New Value Defense.

RE PROP# 19---Compromised; \$7500 - 3 pmnts. of \$2500, 2/28, 3/31, 4/30

RE PROP# 20---SEE NOTE TO ASSET #21

RE PROP# 21---COURT-APPROVED COMPROMISE OF ASSETS #20, 21, 22, 23, 24

RE PROP# 22---SEE NOTE TO ASSET #21

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page: 3  
Exhibit A

Case No: 10-15099(PMC) Judge: Pat E. Morgenstern-Clarren  
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE  
Date Filed (f) or Converted (c): 05/05/12 (c)  
341(a) Meeting Date: 06/21/12  
Claims Bar Date: 10/22/12

RE PROP# 23---SEE NOTE TO ASSET #21  
RE PROP# 24---SEE NOTE TO ASSET #21  
RE PROP# 25---Compromised.

Initial Projected Date of Final Report (TFR): 05/26/13

Current Projected Date of Final Report (TFR): 05/31/14

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 1  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of Kansas City  
Account Number / CD #: \*\*\*\*\*0077 Avoidance Recoveries

Blanket Bond (per case limit): \$ 2,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
09/21/12		Trsf In From Bank of America	INITIAL WIRE TRANSFER IN	9999-000	24,969.11		24,969.11
09/21/12		Trsf In From Bank of America	INITIAL WIRE TRANSFER IN	9999-000	47,171.70		72,140.81
09/21/12		Trsf In From Bank of America	INITIAL WIRE TRANSFER IN	9999-000	55,376.12		127,516.93
09/21/12		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		47,171.70	80,345.23
09/21/12		Transfer to Acct #*****0968	Bank Funds Transfer	9999-000		55,376.12	24,969.11
10/22/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	6,000.00		30,969.11
10/26/12	7	JENNIFER & KEVIN MORSE	PREFERENCE PAYMENT	1241-000	1,000.00		31,969.11
10/29/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		32,969.11
11/05/12	14	MAPLEVALE FARMS	PREFERENCE PAYMENT	1241-000	7,951.16		40,920.27
11/07/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		41,920.27
11/13/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		42,920.27
11/19/12	4	KINGS' EHATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		43,920.27
11/27/12	4	KING'S HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		44,920.27
12/03/12	4	KING'S HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		45,920.27
12/10/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		46,920.27
12/17/12	4	KING'S HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		47,920.27
12/26/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		48,920.27
12/27/12	17	SYSCO FOOD SERVICES	PREFERENCE SETTLEMENT	1242-000	3,000.00		51,920.27
12/31/12	4	KINGS' HEATING	PREFERENCE PAYMENT	1241-000	1,000.00		52,920.27
01/24/13	15	TARANTINO FOODS	PREFERENCE PAYMENT	1241-000	5,000.00		57,920.27
			Court approved compromise				
03/11/13	19	T & R CORRIGAN	PREFERENCE PAYMENT	1241-000	2,500.00		60,420.27
04/11/13	19	T & R CORRIGAN	PREFERENCE PAYMENT	1241-000	5,000.00		65,420.27
05/14/13	8	JGM ASSOCIATES (BELSO, INC.)	PREFERENCE PAYMENT	1241-000	115,000.00		180,420.27
			Compromised, see Order 5/7/13.				
05/20/13	25	CONNORS & VILLARDO	PREFERENCE PAYMENT	1241-000	17,000.00		197,420.27
08/02/13	21	PAUL KIEBLER	PREFERENCE SETTLEMENT	1241-000	80,000.00		277,420.27
12/18/13		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		277,420.27	0.00

Page Subtotals

379,968.09

379,968.09

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 2  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of Kansas City  
Account Number / CD #: \*\*\*\*\*0077 Avoidance Recoveries

Blanket Bond (per case limit): \$ 2,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			COLUMN TOTALS		379,968.09	379,968.09	0.00
			Less: Bank Transfers/CD's		127,516.93	379,968.09	
			Subtotal		252,451.16	0.00	
			Less: Payments to Debtors			0.00	
			Net		252,451.16	0.00	

Page Subtotals 0.00 0.00

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 3  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of Kansas City  
Account Number / CD #: \*\*\*\*\*0957 Checking Account

Blanket Bond (per case limit): \$ 2,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
09/21/12		Transfer from Acct #*****0077	BALANCE FORWARD				0.00
10/15/12		Bank of Kansas City	Bank Funds Transfer	9999-000	47,171.70		47,171.70
11/09/12	001000	CORRY MEMORIAL HOSPITAL	BANK SERVICE FEE WORKERS COMP CLAIMS MILLER MANN FARGO CHASE	2600-000 6990-000		17.40 2,682.00	47,154.30 44,472.30
11/15/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		53.93	44,418.37
11/28/12	001001	C.A. CURTZE COMPANY	PARTIAL PAYMENT ADMIN. CLAIM SEE ORDER 11/3/10	6950-000		14,916.61	29,501.76
12/14/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		50.66	29,451.10
12/26/12	001002	INSURANCE PARTNERS AGENCY, INC.	TRUSTEE'S BOND PREMIUM	2300-000		891.54	28,559.56
01/16/13	27	GREENWOOD FORET ESCROW	CLOSE-OUT CONDO ESCROW ACCOUNT	1290-000	125.23		28,684.79
01/16/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.27	28,644.52
02/14/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		32.70	28,611.82
02/27/13	001003	C & P ADVISORS, LLC	LITIGATION EXPENSES INV. #2262013	2990-000		294.00	28,317.82
03/14/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		38.42	28,279.40
04/12/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		42.06	28,237.34
04/30/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.63	28,196.71
05/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		41.90	28,154.81
06/28/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.49	28,114.32
07/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		41.78	28,072.54
08/30/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		41.72	28,030.82
09/30/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.31	27,990.51
10/08/13	28	HARRIS BEACH TRUST ACCOUNT	SCHOOL TAX REFUND	1229-000	12,131.20		40,121.71
10/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		53.46	40,068.25
11/26/13	001004	C.A. CURTZE COMPANY	FINALPMT ADMIN CLAIM	6950-000		12,416.61	27,651.64

Page Subtotals

59,428.13

31,776.49

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 4  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of Kansas City  
Account Number / CD #: \*\*\*\*\*0957 Checking Account

Blanket Bond (per case limit): \$ 2,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
11/29/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		57.63	27,594.01
12/04/13	001005	BRIAN R. GREENE	ACCOUNTANT FEE	3410-000		6,393.75	21,200.26
12/18/13		Transfer from Acct #*****0968	Bank Funds Transfer	9999-000	237.95		21,438.21
12/18/13		Transfer from Acct #*****0077	Bank Funds Transfer	9999-000	277,420.27		298,858.48
12/23/13	001006	INSURANCE PARTNERS AGENCY, INC.	TRUSTEE'S BOND PREMIUM	2300-000		932.94	297,925.54
12/29/13	001007	HAHN LOESER + PARKS LLP	FEES CREDITORS' COMMITTEE COUNSEL	6700-000		36,946.06	260,979.48
12/29/13	001008	RSM MCGLADREY, INC.	FEES CREDITORS' COMMITTEE ADVISOR	6700-000		20,305.09	240,674.39
12/29/13	001009	THOMPSON HINE LLP	FEES DIP ATTORNEY	6210-000		194,874.79	45,799.60
12/29/13	001010	BROUSE McDOWELL	FEES SPECIAL COUNSEL DIP	6700-000		13,327.23	32,472.37
12/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		205.85	32,266.52
01/07/14		Transfer from Acct #*****6134	Bank Funds Transfer	9999-000	427,915.00		460,181.52
01/07/14	001011	INGLEWOOD ASSOCIATES 22239 PARNELL ROAD SHAKER HTS., OH 44122	FEES DIP ADVISOR	6700-000		38,504.57	421,676.95
01/24/14		KOHRMAN JACKSON	OVERPAYMENT OF EXPENSES	6210-000		-3,485.17	425,162.12
01/31/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		565.45	424,596.67
02/28/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		570.00	424,026.67
03/31/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		630.23	423,396.44
04/30/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		608.99	422,787.45
05/30/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		628.38	422,159.07

Page Subtotals

705,573.22

311,065.79

Ver: 18.00

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 5  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of Kansas City  
Account Number / CD #: \*\*\*\*\*0957 Checking Account

Blanket Bond (per case limit): \$ 2,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
				COLUMN TOTALS	765,001.35	342,842.28	422,159.07
				Less: Bank Transfers/CD's	752,744.92	0.00	
				Subtotal	12,256.43	342,842.28	
				Less: Payments to Debtors		0.00	
				Net	12,256.43	342,842.28	

Page Subtotals 0.00 0.00

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of Kansas City  
Account Number / CD #: \*\*\*\*\*0968 Carve-Out

Blanket Bond (per case limit): \$ 2,000,000.00

Separate Bond (if applicable):

Page: 6  
**Exhibit B**

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
09/21/12		Transfer from Acct #*****0077	BALANCE FORWARD				0.00
09/26/12		Transfer from Acct. #7527026134	Bank Funds Transfer	9999-000	55,376.12		55,376.12
09/26/12	001000	THOMPSON HINE LLP	Bank Funds Transfer	9999-000	200,000.00		255,376.12
09/26/12	001001	HAHN LOESER + PARKS LLP	FEES DIP ATTORNEY	6210-000		121,620.00	133,756.12
09/26/12	001002	RSM MCGLADREY, INC.	FEES CREDITORS' COMMITTEE COUNSEL	6700-000		23,060.00	110,696.12
09/26/12	001003	BROUSE McDOWELL	FEES CREDITORS' COMMITTEE ADVISOR	6700-000		12,660.00	98,036.12
09/26/12	001004	INGLEWOOD ASSOCIATES	FEES SPECIAL COUNSEL DIP	6700-000		8,320.00	89,716.12
10/15/12		Bank of Kansas City	FEES DIP ADVISOR	6700-000		24,040.00	65,676.12
			BANK SERVICE FEE	2600-000		46.74	65,629.38
11/15/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		82.59	65,546.79
11/30/12		Transfer from Acct #*****6134	Bank Funds Transfer	9999-000	300,000.00		365,546.79
12/03/12	001005	KOHRMAN JACKSON KRANTZ PLL	ATTORNEY EXPENSES	6220-000		3,485.17	362,061.62
12/03/12	001006	KOHRMAN JACKSON KRANTZ PLL	ATTORNEY FEES	6210-000		93,363.00	268,698.62
12/03/12	001007	KOHRMAN JACKSON KRANTZ PLL	PNC RELATED				
			ATTORNEY FEES	6210-000		216,636.67	52,061.95
			RESORT RELATED				
12/14/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		94.71	51,967.24
01/03/13		Transfer from Acct #*****6134	Bank Funds Transfer	9999-000	62,000.00		113,967.24
01/03/13	001008	DAVID O. SIMON	TRUSTEE FEE	6101-000		113,225.00	742.24
			\$48,025 - Resort				
			\$65,200 - Fairways				
01/03/13	001009	DAVID O. SIMON	TRUSTEE EXPENSE	6102-000		389.21	353.03
01/16/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		94.16	258.87
02/14/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		20.92	237.95
12/18/13		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		237.95	0.00

Page Subtotals 617,376.12 617,376.12

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 7  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of Kansas City  
Account Number / CD #: \*\*\*\*\*0968 Carve-Out

Blanket Bond (per case limit): \$ 2,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			COLUMN TOTALS		617,376.12	617,376.12	0.00
			Less: Bank Transfers/CD's		417,376.12	237.95	
			Subtotal		200,000.00	617,138.17	
			Less: Payments to Debtors			0.00	
			Net		200,000.00	617,138.17	

Page Subtotals 0.00 0.00

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 8  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of America  
Account Number / CD #: \*\*\*\*\*8881 Carve-Out

Blanket Bond (per case limit): \$ 2,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
06/11/12	2	DAVID O. SIMON, CHAPTER 11 TRUSTEE	FUNDS FROM CHAPTER 11 TRUSTEE	1229-000	55,564.92		55,564.92
*	06/11/12	DAVID O. SIMON, CHAPTER 11 TRUSTEE	FUNDS FROM CHAPTER 11 TRUSTEE	1129-000	46,965.24		102,530.16
*	06/11/12	DAVID O. SIMON, CHAPTER 11 TRUSTEE	FUNDS FROM CHAPTER 11 TRUSTEE	1129-000	-46,965.24		55,564.92
			POSTED TO INCORRECT ACCOUNT				
07/31/12		Bank of America	BANK SERVICE FEE	2600-000		72.87	55,492.05
08/31/12		Bank of America	BANK SERVICE FEE	2600-000		70.50	55,421.55
09/21/12		Bank of America	BANK FEES	2600-000		45.43	55,376.12
		901 MAIN STREET					
		10TH FLOOR					
		DALLAS, TX 75283					
09/21/12		Trsf To Bank of Kansas City	FINAL TRANSFER	9999-000		55,376.12	0.00

COLUMN TOTALS	55,564.92	55,564.92	0.00
Less: Bank Transfers/CD's	0.00	55,376.12	
Subtotal	55,564.92	188.80	
Less: Payments to Debtors		0.00	
Net	55,564.92	188.80	

Page Subtotals 55,564.92 55,564.92

Ver: 18.00

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of America  
Account Number / CD #: \*\*\*\*\*9071 Checking Account

Blanket Bond (per case limit): \$ 2,000,000.00

Separate Bond (if applicable):

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**Exhibit B**

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/11/12	3	DAVID O. SIMON, CHAPTER 11 TRUSTEE Bank of America	BALANCE FORWARD FUNDS FROM CHAPTER 11 TRUSTEE BANK SERVICE FEE	1229-000 2600-000	46,965.24	61.59	46,965.24
07/31/12		NY INSURANCE FUND	REFUND	1229-000	366.67		46,903.65
08/06/12	26	Bank of America	BANK SERVICE FEE	2600-000		59.92	47,270.32
08/31/12		Bank of America	BANK FEES	2600-000		38.70	47,210.40
09/21/12		901 MAIN STREET 10TH FLOOR DALLAS, TX 75283					47,171.70
09/21/12		Trsf To Bank of Kansas City	FINAL TRANSFER	9999-000		47,171.70	0.00

COLUMN TOTALS	47,331.91	47,331.91	0.00
Less: Bank Transfers/CD's	0.00	47,171.70	
Subtotal	47,331.91	160.21	
Less: Payments to Debtors		0.00	
Net	47,331.91	160.21	

Page Subtotals 47,331.91 47,331.91

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page: 10  
**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Bank of America  
Account Number / CD #: \*\*\*\*\*0015 Avoidance Recoveries

Blanket Bond (per case limit): \$ 2,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/23/12	6	EVERBANK COMMERCIAL FINANCE	BALANCE FORWARD				0.00
08/20/12	12	TAYLOR MADE GOLF CO.	PREFERENCE PAYMENT	1241-000	8,500.00		8,500.00
08/31/12		Bank of America	PREFERENCE PAYMENT	1241-000	9,000.00		17,500.00
09/07/12	11	SPORT OBERMEYER	BANK SERVICE FEE	2600-000			17,485.88
			PREFERENCE PAYMENT	1241-000	7,500.00		24,985.88
			Compromised pursuant to Court Order.				
09/21/12		Bank of America 901 MAIN STREET 10TH FLOOR DALLAS, TX 75283	BANK FEES	2600-000			24,969.11
09/21/12		Trsf To Bank of Kansas City	FINAL TRANSFER	9999-000		24,969.11	0.00

COLUMN TOTALS	25,000.00	25,000.00	0.00
Less: Bank Transfers/CD's	0.00	24,969.11	
Subtotal	25,000.00	30.89	
Less: Payments to Debtors		0.00	
Net	25,000.00	30.89	

Page Subtotals 25,000.00 25,000.00

Ver: 18.00

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

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**Exhibit B**

Case No: 10-15099(PMC)  
Case Name: Kiebler Recreation, LLC

Taxpayer ID No: \*\*\*\*\*1381

For Period Ending: 06/10/14

Trustee Name: DAVID O. SIMON, TRUSTEE  
Bank Name: Capital One  
Account Number / CD #: \*\*\*\*\*6134 Checking Account (Non-Interest Earn

Blanket Bond (per case limit): \$ 2,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/08/12	1	DAVID O. SIMON, CHAPTER 11 TRUSTEE	BALANCE FORWARD	1229-000	989,915.00		0.00
09/26/12		Transfer to Acct. #1154800968	FUNDS FROM CHAPTER 11 TRUSTEE	9999-000		200,000.00	989,915.00
11/30/12		Transfer to Acct #*****0968	Bank Funds Transfer	9999-000		300,000.00	789,915.00
01/03/13		Transfer to Acct #*****0968	Bank Funds Transfer	9999-000		62,000.00	427,915.00
01/07/14		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		427,915.00	0.00
COLUMN TOTALS					989,915.00	989,915.00	0.00
Less: Bank Transfers/CD's					0.00	789,915.00	
Subtotal					989,915.00	200,000.00	
Less: Payments to Debtors						0.00	
Net					989,915.00	200,000.00	
TOTAL - ALL ACCOUNTS					NET DEPOSITS	DISBURSEMENTS	ACCOUNT BALANCE
Avoidance Recoveries - *****0077					252,451.16	0.00	0.00
Checking Account - *****0957					12,256.43	342,842.28	422,159.07
Carve-Out - *****0968					200,000.00	617,138.17	0.00
Carve-Out - *****8881					55,564.92	188.80	0.00
Checking Account - *****9071					47,331.91	160.21	0.00
Avoidance Recoveries - *****0015					25,000.00	30.89	0.00
Checking Account (Non-Interest Earn - *****6134					989,915.00	200,000.00	0.00
-----					-----	-----	-----
(Excludes Account Transfers)					1,582,519.42	1,160,360.35	422,159.07
(Excludes Payments To Debtors)					-----	-----	-----
Total Funds On Hand							

Page Subtotals 989,915.00 989,915.00

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence  
 Debtor Name: Kiebler Recreation, LLC  
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
025 CAF	Clerk, U.S. Bankruptcy Court Howard M. Metzenbaum Courthouse 201 Superior Avenue, 1st FL Cleveland, OH 44114-1235	Administrative		\$0.00	\$6,446.00	\$6,446.00
025 TAF	KOHRMAN, JACKSON & KRANTZ PLL ATTN: MARY K. WHITMER, ESQ. 1375 EAST NINTH STREET, 20TH FLOOR CLEVELAND, OH 44114	Administrative		\$0.00	\$208,150.00	\$208,150.00
025 TAE	KOHRMAN, JACKSON & KRANTZ PLL ATTN: MARY K. WHITMER, ESQ. 1375 EAST NINTH STREET, 20TH FLOOR CLEVELAND, OH 44114	Administrative		\$0.00	\$7,273.23	\$7,273.23
025 AF	BRIAN R. GREENE 7840 Mayfield Road Chesterland, OH 44026	Administrative		\$0.00	\$2,640.00	\$2,640.00
000229 025 UST	Office of the U.S. Trustee Ohio/Michigan Regional Office 211 West Fort Street Suite 700 Detroit, Michigan 48226 Attn: Quarterly Fee Coordinator	Administrative	Filed 08/07/12 (229-1) 11 U.S.C. 507(a)(2)	\$0.00	\$25,077.23	\$25,077.23
000099A 028 11ADM	Premium Coffee & Water Co of Erie PO Box 9205 Erie, PA 16505-8205	Administrative	Filed 08/11/10 (99-1) Claim for Coffee & Water Service (99-1) priority claim under 11 U.S.C. Sec 503(b)(9)	\$0.00	\$949.09	\$949.09
000122A 028 11ADM	Pepsi Beverages Co. dba The Pepsi Bottling Group c/o Joseph D. Frank Frank/Gecker LLP 325 North LaSalle Street, Suite 625 Chicago, Illinois 60654	Administrative	Filed 08/27/10 (122-1) goods sold (122-1) see attached Addendum to Proof of Claim	\$0.00	\$1,739.94	\$1,739.94
000003A 066 UPT	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Priority	Filed 02/28/11 SEE ORDER 3/5/14	\$295,412.45	\$388,703.94	\$295,412.45
000202 066 UPT	State of New York Department Of Labor Unemployment Insurance Division Gov. W. Averell Harriman St Office	Priority	Filed 08/22/11	\$0.00	\$8,007.49	\$8,007.49

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
	Bldg Building 12, Room 256 Albany NY 12240					
000002 070 UC	R.W. Larson Associates, P.C. c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995	Unsecured (2-1) Mechanic's Liens (2-2) Mechanic's Liens (2-2) Amending claim from secured to unsecured	Filed 07/27/12	\$0.00	\$93,756.15	\$93,756.15
000003B 070 UC	New York State Department of Taxation & Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	Unsecured See Order 3/5/14		\$0.00	\$388,703.94	\$93,291.49
000004 070 UC	Time Warner Cable Media Sales (3689) c/o Szabo Associates, Inc. 3355 Lenox Road NE, 9th Floor Atlanta, GA 30326	Unsecured	Filed 06/10/10	\$0.00	\$3,637.15	\$3,637.15
000005 070 UC	Acushnet Company PO Box 965 Fairhaven MA 02719	Unsecured	Filed 06/11/10	\$0.00	\$7,404.64	\$7,404.64
000006 070 UC	EMPIRE MERCHANTS NORTH PO BOX 10 COXSACKIE NY 12051 PHONE (800)-724-3960	Unsecured	Filed 06/14/10	\$0.00	\$3,609.67	\$3,609.67
000007 070 UC	The CIT Group/Commercial Services Inc. 11 West 42nd Street New York, NY 10036	Unsecured	Filed 06/14/10	\$0.00	\$15,093.28	\$15,093.28
000008 070 UC	Maplevale Farms Inc 8956 West Main St Clymer NY 14724	Unsecured	Filed 06/14/10	\$0.00	\$11,375.38	\$11,375.38
000009 070 UC	Assessment Evaluation Inc 800 State St #400 Erie PA 16507	Unsecured Amended by #213	Filed 06/14/10	\$0.00	\$3,375.00	\$0.00
000010 070 UC	Golfer's Lifestyle Magazine, Inc. c/o Aaron, Dauth, Sternberg & Lawson, L 43 Court Street, Suite 730 Buffalo, NY 14202	Unsecured	Filed 06/14/10	\$0.00	\$3,563.44	\$3,563.44

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000012	Farmers Mill Inc.	Unsecured	Filed 06/16/10	\$0.00	\$401.65	\$401.65
070	118 Kendrick Street		(12-1) goods and services			
UC	Box 627					
	Sherman, NY 14781					
000013	SOUTH SHORE SLUSH PUPPIE INC	Unsecured	Filed 06/16/10	\$0.00	\$519.80	\$519.80
070	644 E 5TH ST					
UC	ERIE PA 16507					
000014	Win-Sum Ski Corp dba Holiday Valley	Unsecured	Filed 06/16/10	\$0.00	\$180.00	\$180.00
070	c/o David Trathan					
UC	PO Box 370					
	Ellicottville, NY 14731					
000015	Thomas R. Carney (Erie Allsnax)	Unsecured	Filed 06/16/10	\$0.00	\$369.50	\$369.50
070	1145 Fair Avenue					
UC	Erie, PA 16511					
000016	HERITAGE FOODSERVICE EQUIP.	Unsecured	Filed 06/16/10	\$0.00	\$1,042.07	\$1,042.07
070	P.O. BOX 8710					
UC	FORT WAYNE, IN 46808-1149					
000017	KAYLINE COMPANY	Unsecured	Filed 06/16/10	\$0.00	\$5,492.38	\$5,492.38
070	PO BOX 603207					
UC	CLEVELAND, OH 44103					
000018	Vincent Cross	Unsecured	Filed 09/07/11	\$0.00	\$4,249,890.21	\$4,249,890.21
070	Executor of the Estate of Norbert Cross	(18-1) Secured by Real Estate; Interest Rate of 12%				
UC	c/o Lawrence C. Bolla, Esquire					
	The Quinn Law Firm					
	2222 West Grandview Blvd.					
	Erie, PA 16506					
000019	Vincent Cross	Unsecured	Filed 09/07/11	\$0.00	\$4,249,890.21	\$4,249,890.21
070	Executor of the Estate of Norbert Cross	(19-1) Secured by Real Estate; Interest Rate of 12%				
UC	c/o Lawrence C. Bolla, Esquire					
	The Quinn Law Firm					
	2222 West Grandview Blvd.					
	Erie, PA 16506					
000020	RKK ENTERPRISES LLC.	Unsecured	Filed 06/17/10	\$0.00	\$855.00	\$855.00
070	P.O. BOX 25587					
UC	GARFIELD HTS, OH 44125					
000021	NESAC/SNOCOUNTRY	Unsecured	Filed 06/18/10	\$0.00	\$5,812.03	\$5,812.03
070	P.O. BOX 505					
UC	LEBANON, NH 03766					
000022	FRANTZ & RUSSELL SANITARY	Unsecured	Filed 06/17/10	\$0.00	\$344.80	\$344.80
070	INC.					
UC	1428 FOOTE AVE. EXT.					
	JAMESTOWN, NY 14701					

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000023	Martinelli Enterprises, Inc	Unsecured	Filed 06/21/10	\$0.00	\$1,434.88	\$1,434.88
070	1884 Mason Drive		(23-1) Service and Repairs to Overhead Doors			
UC	Jamestown, NY 14701					
000024	AAA-MAIL STOP 2	Unsecured	Filed 06/21/10	\$0.00	\$1,575.00	\$1,575.00
070	1000 AAA DRIVE		(24-1) Licensing Fee			
UC	HEATHROW, FL 32746-5063					
000025	Brandi Insurance Brokerage LLC	Unsecured	Filed 06/21/10	\$0.00	\$3,500.00	\$0.00
070	P.O. Box 96		DISALLOWED, SEE ORDER 2/18/14			
UC	Glens Falls, NY 12801					
000026	RAY SHOWMAN JR.EXCAVATING, Unsecured		Filed 06/21/10	\$0.00	\$3,189.69	\$3,189.69
070	INC		(26-1) services performed -- snow removal			
UC	12671 ROUTE 19S					
	P.O. BOX 646					
	WATERFORD, PA 16441-0646					
000027	Sanford Company	Unsecured	Filed 06/18/10	\$0.00	\$510.23	\$510.23
070	4736 Pittsburgh Ave.		(27-1) sp			
UC	Erie, PA 16509					
000028	Callaway Golf Company	Unsecured	Filed 06/21/10	\$0.00	\$26,820.87	\$26,820.87
070	c/o GETMAN & BIRYLA, LLP		(28-1) Goods sold on credit account			
UC	800 Rand Building					
	14 Lafayette Square					
	Buffalo, New York 14203-1995					
000029	SKI AREAS OF NEW YORK, INC.	Unsecured	Filed 06/22/10	\$0.00	\$1,567.41	\$1,567.41
070	2144 CURRIE RD					
UC	PO BOX 277					
	TULLY, NY 13159					
000030	Taylor Made Golf Company, Inc., dba	Unsecured	Filed 06/22/10	\$0.00	\$4,219.53	\$4,219.53
070	Taylor-Adidas		(30-1) Goods sold on a credit account basis			
UC	c/o GETMAN & BIRYLA, LLP					
	800 Rand Building					
	14 Lafayette Square					
	Buffalo, New York 14203-1995					
000031	JACK'S REPAIR SHOP, INC.	Unsecured	Filed 06/21/10	\$0.00	\$21.00	\$21.00
070	9994 BAILEY HILL RD.					
UC	SHERMAN, NY 14781					
000032	WAXCESSORIES	Unsecured	Filed 06/21/10	\$0.00	\$735.86	\$735.86
070	20 COMMERCIAL DRIVE					
UC	DRACUT, MA 01826					
000033	ARTHUR R. GREN CO.,INC.	Unsecured	Filed 06/21/10	\$0.00	\$2,762.96	\$0.00
070	1886 MASON DR.		Amended by #235			
UC	JAMESTOWN, NY 14701-9633					
000034	SNYDER'S NAPA AUTO PARTS,	Unsecured	Filed 06/21/10	\$0.00	\$1,235.96	\$1,235.96
070	INC.					
UC	955 NORTH CENTER ST.					
	CORRY, PA 16407					

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000035	Cleveland Golf/ Srixon	Unsecured	Filed 06/22/10	\$0.00	\$3,105.28	\$3,105.28
070 UC	c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995		(35-1) Goods sold on credit account basis			
000036	UPSTATE CONSULTANTS LLC	Unsecured	Filed 06/21/10	\$0.00	\$17,500.00	\$17,500.00
070 UC	80 OAKLAND PLACE BUFFALO, NY 14222					
000037	Artisans Inc.	Unsecured	Filed 06/22/10	\$0.00	\$16,234.49	\$16,234.49
070 UC	c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995		(37-1) Goods sold			
000038	PNC Bank	Unsecured	Filed 06/23/10	\$0.00	\$17,421.88	\$17,421.88
070 UC	P.O. Box 94982 Cleveland, OH 44101		(38-1) collateral-unsec. credit card////2560 (38-1) summed by Donna J. Cibrik			
000039	EASTERN PACIFIC APPAREL INC	Unsecured	Filed 06/23/10	\$0.00	\$2,875.39	\$2,875.39
070 UC	PO BOX 72 BRATTLEBORO, VT 05302-0072		(39-1) Goods Sold			
000040	BUFFALO HOTEL SUPPLY CO. INC	Unsecured	Filed 06/23/10	\$0.00	\$11,846.65	\$11,846.65
070 UC	375 COMMERCE DR. P.O. BOX 646 AMHERST, NY 14226-0646					
000041	McCarty Printing Corp.	Unsecured	Filed 06/23/10	\$0.00	\$10,821.77	\$10,821.77
070 UC	246 E. 7th Street Erie, PA 16503					
000042	PNC Bank, National Association	Unsecured	Filed 10/22/12	\$0.00	\$2,340,102.91	\$2,340,102.91
070 UC	c/o Drew T. Parobek Vorys, Sater, Seymour and Pease LLP 2100 One Cleveland Cntr, 1375 E 9th St Cleveland, OH 44114-1724					
000043	REINHART FOODSERVICE LLC	Unsecured	Filed 06/24/10	\$0.00	\$8,804.80	\$0.00
070 UC	226 EAST VIEW DR. MT. PLEASANT, PA 15666		Amended by #234			
000044	MICHAEL E. BAKER	Unsecured	Filed 06/24/10	\$0.00	\$1,304.00	\$1,304.00
070 UC	PO BOX 329 CORRY, PA 16407		(44-1) services performed			
000045	% AT&T Corp	Unsecured	Filed 06/25/10	\$0.00	\$2,193.03	\$2,193.03
070 UC	James Grudus, Esq. One AT&T Way, Room 3A218 Bedminster, NJ 07921 Phone: (908) 234-3318 Fax: (832) 213-0157		(45-1) See Attached			

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000046	Newmarket International Inc.	Unsecured	Filed 06/25/10	\$0.00	\$9,769.44	\$9,769.44
070	ATTN: John Fellows	(46-1) sp				
UC	75 New Hampshire Ave. Portsmouth, NH 03801					
000047	CBS Outdoor Inc.	Unsecured	Filed 09/21/12	\$0.00	\$26,578.44	\$26,578.44
070	c/o Cheifetz Iannitelli Marcolini, P.C.	(47-2) Services Performed				
UC	111 West Monroe Street, 17th Floor Phoenix, Arizona 85003	(47-1) sp				
000048	JPS Enterprises	Unsecured	Filed 06/28/10	\$0.00	\$7,798.70	\$7,798.70
070	7650 Birkmire Drive	(48-1) rental income due				
UC	Fairview, PA 16415					
000049	Simon Building Products/ McClure Johnston Company	Unsecured	Filed 06/28/10 (49-1) sold building materials	\$0.00	\$3,617.59	\$3,617.59
070	7650 BIRkmire Drive					
UC	Fairview, PA 16415					
000050	POTRATZ FLORAL SHOP & GREENHOUSES, INC.	Unsecured	Filed 06/28/10 Amended by #243	\$0.00	\$8,541.50	\$0.00
070	1418 BUFFALO RD.					
UC	ERIE, PA 16503					
000051	Smith Sports Optics	Unsecured	Filed 06/28/10	\$0.00	\$18,000.00	\$18,000.00
070	The Westman Law Firm	(51-1) goods sold				
UC	300 E. 6th Street					
	Jamestown, NY 14701					
000052	GBL CONSTRUCTION LLC	Unsecured	Filed 06/28/10	\$0.00	\$10,484.80	\$10,484.80
070	1523 EVANS CITY RD					
UC	EVANS CITY PA 16033					
	724-452-4653					
000053	SANDERS MARKET FRESH FOODS	Unsecured	Filed 06/28/10	\$0.00	\$364.72	\$364.72
070	826 N CENTER STREET					
UC	CORRY PA, PA 16407-1226					
000054	Richard & Carol Loll	Unsecured	Filed 06/28/10	\$0.00	\$21.85	\$21.85
070	6350 Platz Road					
UC	Fairview, PA 16415					
000055	WINTERSTEIGER	Unsecured	Filed 06/28/10	\$0.00	\$838.38	\$838.38
070	4705 AMELIA EARHART DRIVE					
UC	SALT LAKE CITY, UT 84116-2876					
000056	Ecolab Inc	Unsecured	Filed 06/28/10	\$0.00	\$1,434.50	\$1,434.50
070	655 Lone Oak Dr					
UC	Eagan MN 55121					
000057	NOCO Energy	Unsecured	Filed 06/29/10	\$0.00	\$2,605.65	\$2,605.65
070	2440 Sheridan Dr					
UC	Tonawanda NY 14174					

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000058	Johnson Controls Inc	Unsecured	Filed 06/28/10	\$0.00	\$10,764.23	\$10,764.23
070 UC	Attn: Brian Wilderman 507 E Michigan St St Milwaukee WI 53202					
000059	WHITEMAN OSTERMAN & HANNA LLP ONE COMMERCE PLAZA ALBANY, NY 12260	Unsecured	Filed 06/28/10	\$0.00	\$20,348.89	\$20,348.89
000060	Lamar Advertising Co. Attn: Credit Department PO Box 66338 Baton Rouge, LA 70896	Unsecured	Filed 06/28/10 Amended by #198	\$0.00	\$1,300.00	\$0.00
000061	Perrin Souvenir Distrib. Inc. 5320 Rusche Dr., NW Comstock Park, MI 49321	Unsecured	Filed 06/28/10	\$0.00	\$1,329.09	\$1,329.09
000062	IDS VIRTUAL DEPOT INC 443 BUFFALO ST JAMESTOWN, NY 14701	Unsecured	Filed 06/30/10	\$0.00	\$25.86	\$25.86
000063	MANUAL WOODWORKERS & WEAVERS 3737 HOWARD GAP ROAD HENDERSONVILLE, NC 28792	Unsecured	Filed 06/30/10	\$0.00	\$39.53	\$39.53
000064	BMP INVESTMENTS, LLC 7930 WEST CALLA RD CANFIELD, OH 44406-9440	Unsecured	Filed 07/01/10	\$0.00	\$70,225.00	\$70,225.00
000065	NGM Insurance 55 West ST Keene NH 03431	Unsecured	Filed 07/01/10	\$0.00	\$15,000.00	\$15,000.00
000066	CHAMPION BOLT, INC. P.O. BOX 6291 ERIE, PA 16512	Unsecured	Filed 07/02/10	\$0.00	\$480.30	\$480.30
000067	Solar Winds Worldwide LLC 3711 S Mopac Expressway Bldg #2 Austin TX 78746	Unsecured	Filed 07/02/10	\$0.00	\$1,995.00	\$1,995.00
000068	SOUTHERN WINE & SPIRITS OF UPSTATE NEW YORK, INC. 3063 COURT STREET SYRACUSE, NY 13208	Unsecured	Filed 07/27/12	\$0.00	\$3,050.69	\$3,050.69
000069	Todd & Allison Baughman 601 Oakcrest Drive Wadsworth, OH 44281	Unsecured	Filed 07/06/10	\$0.00	\$30,518.00	\$30,518.00

**EXHIBIT C**  
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Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000070 070 UC	AHEAD ATTN: A/R DEPT. 270 SAMUEL BARNET BLVD. NEW BEDFORD, MA 02745	Unsecured	Filed 07/07/10	\$0.00	\$3,814.47	\$3,814.47
000071 070 UC	MOBILE COMMUNICATION SERVICE INC 1634 CONNEAUT LAKE RD PO BOX 1234 MEADVILLE PA 16335	Unsecured	Filed 07/07/10	\$0.00	\$1,020.00	\$1,020.00
000072 070 UC	Pitney Bowes Inc 4901 Belfort Rd, Ste 120 Jacksonville FL 32256	Unsecured	Filed 07/07/10	\$0.00	\$20,571.93	\$20,571.93
000073 070 UC	OfficeMax 263 Shuman Blvd. Naperville, IL 60563-1255	Unsecured	Filed 07/08/10	\$0.00	\$3,068.01	\$3,068.01
000074 070 UC	American Hotel Register c/o RMS Bankruptcy Recovery Services P.O. Box 5126 Timonium, Maryland 21094	Unsecured	Filed 07/08/10	\$0.00	\$1,351.32	\$1,351.32
000075 070 UC	Marlin Leasing Corporation 300 Fellowship Road Mount Laurel, New Jersey 08054 ATTN: Bankruptcy	Unsecured	Filed 01/31/13 (75-2) Equipment Lease(75-3) Equipment Lease	\$0.00	\$3,291.05	\$3,291.05
000076 070 UC	Mental Headgear Commercial Collection Solutions, Inc. P.O. Box 4156 Seal Beach, CA 90740	Unsecured	Filed 07/13/10 (76-1) goods sold	\$0.00	\$3,022.51	\$3,022.51
000077 070 UC	Dean Dairy Holdings, LLC c/o Alex D. Madrazo (77-1) sp 2711 North Haskell Avenue, Suite 3400 Dallas, TX 75204	Unsecured	Filed 07/12/10	\$0.00	\$306.45	\$306.45
000078 070 UC	Larry & Kristen S. Stimpert 215 Deer Run Dr. Butler, PA 16001	Unsecured	Filed 07/14/10	\$0.00	\$201.70	\$201.70
000079 070 UC	National Grid 300 Erie Blvd West Syracuse, NY 13202 Attn: AP -Bankruptcy Dept. C-1	Unsecured	Filed 08/02/12 (79-1) utility - electric(79-2) utility - electric	\$0.00	\$183,439.10	\$183,439.10
000080 070 UC	VENANGO PLUMBING & HEATING SUPPLY COMPANY, INC. db c/o William Ilecki 14 LAFAYETTE SQ STE 1440 BUFFALO, NY 14203	Unsecured	Filed 07/16/10	\$0.00	\$60,702.44	\$60,702.44

**EXHIBIT C**  
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000081 070 UC	Harris Beach PLLC 726 Exchange Street, Suite 1000 Buffalo, NY 14210	Unsecured	Filed 07/16/10	\$0.00	\$3,801.99	\$3,801.99
000082 070 UC	GE Appliances c/o Michael B. Bach 25 Whitney Drive, Suite 10 Milford, OH 45150	Unsecured (82-1) sp	Filed 07/19/10	\$0.00	\$174.22	\$174.22
000083 070 UC	Jerald & Diane Gardner 89 Radcliffe Rd. Buffalo, NY 14214	Unsecured	Filed 07/19/10	\$0.00	\$3,379.87	\$3,379.87
000084 070 UC	Golfer's LIfestyle Magazine, Inc. c/o Aaron, Dautch, Sternberg & Lawson 43 Court Street, Suite 730 Buffalo, NY 14202	Unsecured	Filed 07/21/10 Duplicate of #10	\$0.00	\$3,563.44	\$0.00
000085 070 UC	WILLIAM L WATSON CO INC 8064 N MAIN ST EDEN, NY 14057 716-992-3220	Unsecured	Filed 07/21/10	\$0.00	\$1,218.99	\$1,218.99
000086A 070 UC	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Unsecured	Filed 07/23/10 DISALLOWED, SEE ORDER 3/5/14	\$0.00	\$421,006.13	\$0.00
000086B 070 UC	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Unsecured	Filed 07/23/10 DISALLOWED, SEE ORDER 3/5/14	\$0.00	\$5,412.08	\$0.00
000087 070 UC	YAPLE'S VACUUM CLEANER & SEWING CENTER INC. 801 W 26TH ST. ERIE, PA 16508	Unsecured (87-1) sp	Filed 07/26/10	\$0.00	\$531.20	\$531.20
000088 070 UC	Robert O'Leary Trust 535 Greenmont Drive Canfield, OH 44406	Unsecured 4/08	Filed 07/26/10	\$0.00	\$113,845.97	\$113,845.97
000089 070 UC	Robert O'Leary Trust 535 Greenmont Drive Canfield, OH 44406	Unsecured 5/07	Filed 07/26/10	\$0.00	\$135,941.69	\$135,941.69
000090 070 UC	COMPLETE FABRICATION & MACHINE STONE DIVISION 655 RIVER ROAD NORTH TONAWANDA, NY 14120	Unsecured	Filed 08/04/10	\$0.00	\$6,466.81	\$6,466.81

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

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Debtor Name: Kiebler Recreation, LLC

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Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000091 070 UC	Tharanco Group/Greg Norman 99 Hook Road Bayone, NJ 07731	Unsecured	Filed 08/02/10	\$0.00	\$4,082.69	\$4,082.69
000092 070 UC	DeRags, Inc. (dba Mental) 118 Ava Drive Hewitt, TX 76643	Unsecured	Filed 08/02/10	\$0.00	\$1,070.83	\$1,070.83
000093 070 UC	IN THE SWIM 320 Industrial Drive West Chicago, IL 60185	Unsecured (93-1) sp	Filed 08/02/10	\$0.00	\$1,615.72	\$1,615.72
000094 070 UC	Computerized Security Systems dba Saflok 31750 Sherman Avenue Madison Heights, MI 48071	Unsecured (94-1) goods sold, services performed	Filed 08/02/10	\$0.00	\$45,867.10	\$45,867.10
000095 070 UC	Chromate Industrial Corp. 100 DaVinci Drive Bohemia, NY 11716	Unsecured (95-1) goods sold	Filed 08/06/10	\$0.00	\$127.87	\$127.87
000096 070 UC	BERN UNLIMITED PO BOX 1284 DUXBURY, MA 02332	Unsecured	Filed 08/09/10	\$0.00	\$3,840.11	\$3,840.11
000097 070 UC	Mode Avalanche Inc 3980 Boul Hamel Quebec (QC) GIP 2J2	Unsecured	Filed 08/09/10	\$0.00	\$15,669.38	\$15,669.38
000098 070 UC	BEMUS BAY POPS INC. 617 WASHINGTON STREET JAMESTOWN, NY 14701	Unsecured (98-1) Advertising sponsorship	Filed 08/11/10	\$0.00	\$5,000.00	\$5,000.00
000099B 070 UC	Premium Coffee & Water Co of Erie PO Box 9205 Erie, PA 16505-8205	Unsecured (99-1) Claim for Coffee & Water Service (99-1) priority claim under 11 U.S.C. Sec 503(b)(9)	Filed 08/11/10	\$0.00	\$3,497.94	\$3,497.94
000100A 070 UC	Internal Revenue Service P.O. Box 21126 Phialdelphia, PA 19114	Unsecured WITHDRAWN, DOC #554	Filed 09/16/10	\$0.00	\$0.00	\$0.00
000100B 070 UC	Internal Revenue Service P.O. Box 21126 Phialdelphia, PA 19114	Unsecured WITHDRAWN, DOC. #554	Filed 09/16/10	\$0.00	\$0.00	\$0.00
000101 070 UC	Bimbo Bakeries USA 255 Business Ct Drive Horsham, PA 19044	Unsecured (101-1) Goods Sold	Filed 08/12/10	\$0.00	\$31.79	\$31.79
000102 070 UC	Corry Lumber & True Value Hardware 630 E. Columbus Avenue Corry, PA 16407	Unsecured	Filed 08/12/10	\$0.00	\$4,198.72	\$4,198.72

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000103	The Seasons at Greenwood Forest	Unsecured	Filed 08/16/10	\$0.00	\$66,991.00	\$66,991.00
070	Condominium					
UC	PO Box 360					
	Findley Lake, NY 14736					
000104	Chataqua County Landfill	Unsecured	Filed 08/16/10	\$0.00	\$4,483.53	\$4,483.53
070	3889 Towerville Road		(104-1) Services Provided (Disposal Service)			
UC	Jamestown, NY 14701					
000105	Ridgeview Condominium	Unsecured	Filed 08/16/10	\$0.00	\$8,330.48	\$8,330.48
070	P O Box 360		(105-1) Unpaid sponsor assessments			
UC	Findley Lake, NY 14736					
000106	TaylorMade Adidas Golf Company	Unsecured	Filed 08/16/10	\$0.00	\$19,219.53	\$19,219.53
070	ATTN: Christina Leilua -- CR. Dept.	(106-1) sp				
UC	5545 Fermi Ct.					
	Carlsbad, CA 92008					
000107	On Deck Capital, Inc.	Unsecured	Filed 08/16/10	\$0.00	\$24,694.50	\$24,694.50
070	2711 Jefferson Davis Hwy, Suite 333					
UC	Arlington, VA 22202					
000108	NORTH EAST GLASS, INC.	Unsecured	Filed 08/16/10	\$0.00	\$421.79	\$421.79
070	10806 CLINTON ST.					
UC	NORTH EAST, PA 16428					
000109	Richard Boerst	Unsecured	Filed 08/18/10	\$0.00	\$100,000.00	\$100,000.00
070	PO Box 489					
UC	Sherman NY 14781					
000110	PREMIUM-VAGO COFFEE	Unsecured	Filed 08/19/10	\$0.00	\$3,467.65	\$3,467.65
070	ROASTERS		(110-1) Goods Sold			
UC	2510 HAMBURG TURNPIKE					
	LACKAWANNA, NY 14218					
000111	AMERICAN LEISURE CORP.	Unsecured	Filed 08/20/10	\$0.00	\$107,928.42	\$107,928.42
070	414 AIRPORT EXECUTIVE PARK	(111-1) Goods and Services				
UC	NANUET, NY 10954					
000112	KOMBI	Unsecured	Filed 08/23/10	\$0.00	\$5,505.45	\$5,505.45
070	P.O. BOX 8767		(112-1) goods sold			
UC	ESSEX JCT., VT 05451		(112-1) Peek N Peak Recreation Inc.			
000113	Fredrickson Builders Supply, Inc.	Unsecured	Filed 08/23/10	\$0.00	\$18,321.27	\$18,321.27
070	PO Box 385					
UC	Cassadaga, NY 14718-0385					
000114	JGM Associates LP	Unsecured	Filed 08/23/10	\$0.00	\$114,101.00	\$114,101.00
070	Attn: John Maurer					
UC	3590 Jeffrey Blvd.					
	Buffalo, NY 14219-2390					

Case Number: 10-15099(PMC) Priority Sequence  
 Debtor Name: Kiebler Recreation, LLC  
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000115	Charles Kleman 12601 Mastique Beach Blvd. Unit 1 Fort Myers, FL 33908	Unsecured	Filed 08/24/10 Amended by #215	\$0.00	\$1,128,666.67	\$0.00
000116	KELLY SHOLTIS 4006 ALLEGHENY ROAD ERIE, PA 16509	Unsecured	Filed 08/25/10 See order 5/15/14	\$0.00	\$800.00	\$800.00
000117	INTERNET BROADCASTING SYSTEMS 355 RANDOLPH AVE. SAINT PAUL, MN 55102	Unsecured	Filed 08/27/10 (117-1) Services Performed - Advertising	\$0.00	\$2,592.50	\$2,592.50
000118	MUCHELLE VAHL 9414 BAILEY HILL RD. CLYMER, NY 14724	Unsecured	Filed 08/26/10	\$0.00	\$250.00	\$250.00
000119	Meritain Health Inc Hodgson Russ LLP Michael E Reyen 140 Pearl St Buffalo NY 14202	Unsecured	Filed 08/26/10	\$0.00	\$2,663.95	\$2,663.95
000120	Richard Zink Southern Tier West Regional 4039 Route 219 #200 Salamanca NY 14779	Unsecured	Filed 08/26/10	\$0.00	\$73,074.70	\$73,074.70
000121	Certilman Balin Adler & Hyman, LLP. 90 Merrick Avenue East Meadow, New York 11554	Unsecured	Filed 08/27/10 (121-1) Legal Services Rendered	\$0.00	\$10,500.00	\$10,500.00
000122B	Pepsi Beverages Co. dba The Pepsi Bottling Group c/o Joseph D. Frank Frank/Gecker LLP 325 North LaSalle Street, Suite 625 Chicago, Illinois 60654	Unsecured	Filed 08/27/10 (122-1) goods sold (122-1) see attached Addendum to Proof of Claim	\$0.00	\$6,952.37	\$6,952.37
000123	WESTBURGH ELECTRIC, INC. 16 SCOTT ST. P.O. BOX 1319 JAMESTOWN, NY 14702-1319	Unsecured	Filed 08/30/10	\$0.00	\$412.68	\$412.68
000124	VIDAL ELECTRIC LLC P.O. BOX 564 SHERMAN, NY 14781	Unsecured	Filed 08/30/10	\$0.00	\$5,851.06	\$5,851.06
000125	PERSONIUS MELBER LLP 2100 MAIN PLACE TOWER BUFFALO, NY 14202	Unsecured	Filed 08/31/10	\$0.00	\$1,882.43	\$1,882.43

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Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000126	CANTERBURY WOODS ASSOC.	Unsecured	Filed 08/31/10	\$0.00	\$504,365.00	\$504,365.00
070	P.O. BOX 360					
UC	FINDLEY LAKE, NY 14736					
000127	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$196.73	\$196.73
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000128	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$391.69	\$391.69
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000129	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$433.52	\$433.52
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000130	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$640.40	\$640.40
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000131	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$1,068.53	\$1,068.53
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000132	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$1,148.40	\$1,148.40
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000133	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$1,366.22	\$1,366.22
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000134	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$1,423.94	\$1,423.94
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000135	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$1,657.21	\$1,657.21
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000136	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$1,800.50	\$1,800.50
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000137	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$2,007.83	\$2,007.83
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000138	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$2,594.13	\$2,594.13
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000139	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$2,667.93	\$2,667.93
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					

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Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000140	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$2,758.68	\$2,758.68
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000141	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$3,971.86	\$3,971.86
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000142	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$4,417.14	\$4,417.14
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000143	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$5,940.77	\$5,940.77
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000144	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$6,504.81	\$6,504.81
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000145	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$6,524.75	\$6,524.75
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000146	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$7,578.20	\$7,578.20
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000147	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$8,255.33	\$8,255.33
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000148	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$9,282.01	\$9,282.01
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000149	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$14,179.90	\$14,179.90
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000150	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$14,489.27	\$14,489.27
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000151	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$17,040.38	\$17,040.38
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000152	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$22,760.73	\$22,760.73
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000153	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$24,534.54	\$24,534.54
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					

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Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000154	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$27,937.15	\$27,937.15
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000155	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$29,380.61	\$29,380.61
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000156	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$38,504.40	\$38,504.40
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000157	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$39,041.23	\$39,041.23
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000158	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$39,041.23	\$39,041.23
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000159	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$39,041.23	\$39,041.23
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000160	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$41,936.85	\$41,936.85
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000161	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$43,431.34	\$43,431.34
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000162	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$55,742.52	\$55,742.52
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000163	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$63,301.70	\$63,301.70
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000164	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$67,531.28	\$67,531.28
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000165	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$72,524.61	\$72,524.61
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000166	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$92,943.89	\$92,943.89
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					
000167	Chautauqua Cnty Dept Of Finance	Unsecured	Filed 08/31/10	\$0.00	\$162,221.13	\$162,221.13
070	3 North St		Paid from sale proceeds.			
UC	Mayville NY 14757-1007					

Case Number: 10-15099(PMC) Priority Sequence  
 Debtor Name: Kiebler Recreation, LLC  
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000168 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$297,549.21	\$297,549.21
000169 070 UC	The Huntington National Bank c/o Ingrid C. Palermo, Esq. Bond, Schoeneck & King, PLLC 350 Linden Oaks, Suite 310 Rochester, NY 14625	Unsecured (169-1) See SCHEDULE A	Filed 10/18/12	\$0.00	\$6,298,021.17	\$6,298,021.17
000170 070 UC	County of Chautauqua Industrial Development Survey 200 Harrison Street Jamestown, NY 14701	Unsecured	Filed 09/01/10	\$0.00	\$49,645.97	\$49,645.97
000171 070 UC	County of Chautauqua Industrial Development Survey 200 Harrison Street Jamestown, NY 14701	Unsecured	Filed 09/01/10	\$0.00	\$66,194.65	\$66,194.65
000172 070 UC	FINE POINT PUBLIC RELATIONS & ADVERTISING 250 MISTWOOD DR. TALLMADGE, OH 44278	Unsecured	Filed 09/01/10	\$0.00	\$7,426.88	\$7,426.88
000173 070 UC	The Huntington National Bank <B>(ADMINISTRATIVE)</B> c/o Ingrid C. Palermo, Esq. Bond, Schoeneck & King, PLLC 350 Linden Oaks, Suite 310 Rochester, NY 14625	Unsecured WITHDRAWN, DOC. #996	Filed 09/02/10	\$0.00	\$0.00	\$0.00
000174 070 UC	EAGLE SYSTEMS OF JAMESTOWN INC PO BOX 7 JAMESTOWN, NY 14702	Unsecured	Filed 09/02/10	\$0.00	\$395.44	\$395.44
000175 070 UC	EMERY TILE INC. 11280 EXMOOR DR. CONCORD, OH 44077	Unsecured	Filed 09/02/10	\$0.00	\$17,422.00	\$17,422.00
000176 070 UC	Stone Solutions LLC 38289 Willoughby Pkwy Willoughby OH 44094	Unsecured (176-1) Goods Sold & Services Performed	Filed 09/02/10	\$0.00	\$8,120.00	\$8,120.00
000177 070 UC	Mohammed Osman c/o Ralph J. Palmisano, Esq. Evanchan & Palmisano, LLC 388 South Main Street, Suite 402 Akron, Ohio 44311	Unsecured (177-1) Money Loaned	Filed 09/02/10	\$0.00	\$11,820.00	\$11,820.00
000178A 070 UC	Sport Obermeyer 115 Aspen Airport Business Center Aspen, CO 81601	Unsecured	Filed 11/20/12	\$0.00	\$603.14	\$603.14

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000179	Textron Financial Corporation	Unsecured	Filed 10/19/12	\$0.00	\$697,353.20	\$697,353.20
070 UC	c/o Kenneth C. Johnson Bricker & Eckler LLP 100 South Third Street Columbus, OH 43215		(179-1) Equipment loan for various golf related equipment(179-2) Equipment loans for various golf related equipment.			
000180	DOUG DESHAZER 9057 BLACKSTONE ST. SPRING HILL, FL 34608	Unsecured	Filed 09/03/10	\$0.00	\$1,600.00	\$1,600.00
000181	Jeremy Young, individually and on behalf of UC others similarly situated c/o Nicole T. Fiorelli 60 South Park Place Painesville, OH 44077	Unsecured	Filed 09/03/10 (181-1) Class Action Settlement	\$0.00	\$575,000.00	\$575,000.00
000182	Chartis US 070 UC Michelle A Levitt 175 Water St 18th Fl New York NY 10038	Unsecured	Filed 09/03/10 (182-1) Amount Filed: Unliquidated	\$0.00	\$0.00	\$0.00
000183	Tarantino Foods Inc 070 UC Michael F McPartlan 1763 Baseline Rd Grand Island NY 14072	Unsecured	Filed 09/03/10	\$0.00	\$32,253.53	\$32,253.53
000184	Everbank Commercial Finance 070 UC fka Tyris Vendor Financial 10 Waterview Blvd Parisppany NY 07051	Unsecured	Filed 09/03/10	\$0.00	\$214,087.60	\$214,087.60
000185	RATNIK INDUSTRIES, INC. 070 UC 670 PHILLIPS RD. VICTOR, NY 14564	Unsecured	Filed 09/03/10	\$0.00	\$2,006.42	\$2,006.42
000186	WILLIS OF N. H. 070 UC ONE NEW HAMPSHIRE AVE SUITE 200 PEASE INTERNATIONAL TRADEPORT PORTSMOUTH, NH 03801	Unsecured	Filed 09/02/10 (186-1) sp	\$0.00	\$9,921.21	\$9,921.21
000187	IMAGEWEAR INTERNATIONAL 070 UC PO BOX 329 NEW KENSINGTON, PA 15068	Unsecured	Filed 09/03/10 (187-1) sp	\$0.00	\$622.50	\$622.50
000188	Brian K. Behrens d/b/a BB Masonry 070 UC Brian K. Behrens Estate c/o Robert J. Jeffery Esq. 33 East Main Street North East, PA 16428	Unsecured	Filed 09/03/10 (188-1) Services performed	\$0.00	\$57,677.88	\$57,677.88

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000189	C.A. CURTZE CO.	Unsecured	Filed 09/03/10	\$0.00	\$52,357.84	\$0.00
070	1717 EAST 12TH ST.		Paid; see Order 11/3/12, Doc. #306; priority portion of claim paid, balance disallowed.			
UC	P.O. BOX 797 ERIE, PA 16512					
000190	R.J.B. CONSTRUCTION	Unsecured	Filed 09/07/10	\$0.00	\$27,286.00	\$27,286.00
070	5993 ROUTE 76		Amount determined per invoices attached to claim			
UC	RIPLEY, NY 14775					
000191	KEVIN BARTLETT - PORTABLE WELDING UC 11326 WILSON RD. NORTH EAST, PA 16428	Unsecured	Filed 09/07/10	\$0.00	\$3,780.00	\$3,780.00
000192	R.W. Rowan & Daughters Clymer 070 Hardware UC P.O. Box 325 Clymer, NY 14724	Unsecured	Filed 09/09/10	\$0.00	\$2,569.92	\$2,569.92
000193	The Hite Company 070 %Eric M Berman PC UC 100 Garden City Plaza #500A Garden City NY 11530	Unsecured	Filed 09/10/10	\$0.00	\$2,146.53	\$2,146.53
000194	CONDE' NAST PUBLICATIONS 070 P.O. Box 5350 UC New York, NY 10087-5350	Unsecured (194-1) sp	Filed 09/13/10	\$0.00	\$1,000.00	\$1,000.00
000195	Brundage Snacks 070 1725 Center Road UC Columbus, PA 16405	Unsecured	Filed 09/14/10	\$0.00	\$1,602.41	\$1,602.41
000196	Verizon Wireless 070 PO BOX 3397 UC Bloomington, IL 61702	Unsecured (196-1) 8203	Filed 09/21/10	\$0.00	\$1,443.02	\$1,443.02
000197	BMI 070 10 Music Square, E. UC Nashville, TN 37203	Unsecured	Filed 10/12/10	\$0.00	\$3,313.60	\$3,313.60
000198	Lamar Advertising Co. 070 Attn: Credit Department UC PO Box 66338 Baton Rouge, LA 70896	Unsecured Amends #60	Filed 10/12/10	\$0.00	\$9,186.70	\$9,186.70
000199	New York State Department of 070 Taxation and Finance UC Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Unsecured	Filed 11/05/10 DISALLOWED, SEE ORDER 3/5/14	\$0.00	\$7,144.26	\$0.00
000201	New York State Department of 070 Taxation and Finance UC Bankruptcy Section P.O. Box 5300	Unsecured	Filed 08/15/11 DISALLOWED, SEE ORDER 3/5/14	\$0.00	\$400.00	\$0.00

Case Number: 10-15099(PMC) Priority Sequence  
 Debtor Name: Kiebler Recreation, LLC  
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
Albany, NY 12205-0300						
000204 070 UC	Pitney Bowes Global Financial Services 27 Waterview Drive Shelton, CT 06484	Unsecured	Filed 11/22/11	\$0.00	\$8,741.35	\$8,741.35
000205 070 UC	NOCO Energy 2440 Sheridan Dr Tonawanda NY 14174	Unsecured	Filed 06/15/12 Duplicate of #57	\$0.00	\$2,605.65	\$0.00
000206 070 UC	TIME WARNER CABLE 120 PLAZA DR STE B VESTAL NY 13850	Unsecured	Filed 07/19/12	\$0.00	\$23,747.12	\$23,747.12
000207 070 UC	HFSE, INC ATTN BRIAN REED PO BOX 8710 FORT WAYNE IN 46898-8710	Unsecured	Filed 07/16/12	\$0.00	\$1,042.07	\$1,042.07
000208 070 UC	GUERIN RIFE PUTTERS LLC 1250 CENTRAL PARK DRIVE SANFORD, FL 32771	Unsecured	Filed 07/20/12	\$0.00	\$391.33	\$391.33
000209 070 UC	WINTERSTEIGER 4705 AMELIA EARHART DRIVE SALT LAKE CITY, UT 84116-2876	Unsecured	Filed 07/23/12	\$0.00	\$838.38	\$838.38
000210 070 UC	BAKER VEHICLE SYSTEMS, INC. 9035 FREEWAY DR. MACEDONIA, OH 44056	Unsecured	Filed 07/27/12	\$0.00	\$2,059.49	\$2,059.49
000211 070 UC	ERIC PETERS 910 SHERATON DRIVE, STE 400 MARS, PA 16046	Unsecured	Filed 07/25/12	\$0.00	\$1,795.57	\$1,795.57
000212 070 UC	IN THE SWIM 320 Industrial Drive West Chicago, IL 60185	Unsecured	Filed 07/27/12 Duplicate of #93	\$0.00	\$1,615.72	\$0.00
000213 070 UC	ASSESSMENT EVALUATION INC. 800 STATE STREET, SUITE 400 ERIE, PA 16501-1322	Unsecured	Filed 07/27/12 Amends #9	\$0.00	\$3,397.17	\$3,397.17
000214 070 UC	SuperMedia LLC 2200 W. Airfield Dr. DFW Airport, TX 75261	Unsecured	Filed 07/30/12	\$0.00	\$661.20	\$661.20
000215 070 UC	CHARLES J. KLEMAN 12601 MASTIQUE BEACH BLVD UNIT 1901 FORT MYERS, FL 33908	Unsecured	Filed 07/30/12 Amends #115	\$0.00	\$1,145,333.00	\$1,145,333.00

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000216	Fredrickson Builders Supply, Inc.	Unsecured	Filed 07/30/12	\$0.00	\$0.00	\$0.00
070	PO Box 385		(216-1) ENTERED IN ERROR; PDF attached is Claim #217; there is no Claim #216			
UC	Cassadaga, NY 14718-0385					
000217	CAMP DAVID	Unsecured	Filed 07/30/12	\$0.00	\$923.07	\$923.07
070	7920 FOSTER					
UC	OVERLAND PARK, KS 66204					
000218	Fredrickson Builders Supply, Inc.	Unsecured	Filed 07/30/12	\$0.00	\$18,261.27	\$0.00
070	PO Box 385		Duplicate of #113			
UC	Cassadaga, NY 14718-0385					
000219	SnoCountry	Unsecured	Filed 07/30/12	\$0.00	\$4,975.00	\$4,975.00
070	PO Box 505					
UC	Lebanon, NH 03766					
000220	SNYDER'S NAPA AUTO PARTS, INC.	Unsecured	Filed 08/01/12	\$0.00	\$1,235.96	\$0.00
070			Duplicate of #34			
UC	955 NORTH CENTER ST.					
	CORRY, PA 16407					
000221	HERITAGE FOODSERVICE EQUIP.	Unsecured	Filed 08/01/12	\$0.00	\$1,042.07	\$0.00
070	P.O. BOX 8710		Duplicate of #16			
UC	FORT WAYNE, IN 46808-1149					
000222	Thomas R. Carney (Erie Allsnax)	Unsecured	Filed 08/01/12	\$0.00	\$369.50	\$0.00
070	1145 Fair Avenue		DUPLICATE OF #15			
UC	Erie, PA 16511					
000223	National Grid	Unsecured	Filed 08/01/12	\$0.00	\$183,439.10	\$0.00
070	300 Erie Blvd West		Duplicate of #79			
UC	Syracuse, NY 13202					
	Attn: AP -Bankruptcy Dept.					
	C-1					
000224A	Brouse McDowell, LPA	Unsecured	Filed 08/02/12	\$0.00	\$0.00	\$0.00
070	<B>(ADMINISTRATIVE)</B>		SEE STIPULATON FOR WITHDRAWAL OF CLAIM 3/14/14			
UC	388 S. Main Street, Suite 500					
	Akron, OH 44311					
000225	HOSPITALITY CAREERS ONLINE, INC.	Unsecured	Filed 08/03/12	\$0.00	\$850.00	\$850.00
070			(225-1) services performed			
UC	P.O. BOX 673682					
	DETROIT, MI 48267-3682					
000226	BERN UNLIMITED	Unsecured	Filed 08/03/12	\$0.00	\$3,840.11	\$0.00
070	PO BOX 1284		Duplicate of #96			
UC	DUXBURY, MA 02332					
000227	RAY SHOWMAN JR.EXCAVATING, INC	Unsecured	Filed 08/03/12	\$0.00	\$3,189.69	\$0.00
070			Duplicate of #26			
UC	12671 ROUTE 19S					
	P.O. BOX 646					
	WATERFORD, PA 16441-0646					

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence

Debtor Name: Kiebler Recreation, LLC

Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000228	NYS Hospitality & Tourism Association	Unsecured	Filed 08/06/12	\$0.00	\$923.04	\$923.04
070	1 Computer Drive South					
UC	Albany NY 12205					
000230	The Burton Corporation dba Burton Snowboards	Unsecured	Filed 08/07/12 (230-1) Goods Sold	\$0.00	\$129,257.00	\$129,257.00
070	Commercial Collection Solutions Inc					
UC	PO Box 4156					
	Seal Beach CA 90740					
000231	Cutter & Buck	Unsecured	Filed 08/08/12	\$0.00	\$3,000.00	\$3,000.00
070	701 N. 34th Street		(231-1) goods sold			
UC	Suite 400					
	Seattle, WA 98103					
000232	BRANDI INSURANCE GROUP	Unsecured	Filed 08/22/12	\$0.00	\$2,500.00	\$2,500.00
070	P.O. BOX 96		PRIORITY DISALLOWED, SEE ORDER 2/18/14			
UC	GLENS FALLS, NY 12801					
000233	HILLMON APPLIANCE DIST.	Unsecured	Filed 08/23/12	\$0.00	\$8,016.78	\$8,016.78
070	310 COMMERCE PARK DR.					
UC	CRANBERRY TWP, PA 16066					
000234	Reinhart Foodservice LLC - PIT	Unsecured	Filed 09/04/12	\$0.00	\$9,421.60	\$9,421.60
070	100 Harborview Plaza		Amends #43			
UC	Suite 110					
	La Crosse, WI 54601					
000235	ARTHUR R. GREN CO.,INC.	Unsecured	Filed 10/09/12	\$0.00	\$1,284.48	\$1,284.48
070	1886 MASON DR.		Amends #33			
UC	Jamestown, NY 14701-9633					
000236	CARL LILLIS & ASSOC., INC.	Unsecured	Filed 10/12/12	\$0.00	\$575.00	\$575.00
070	3091 MAYFIELD RD					
UC	SUITE 315					
	CLEVELAND HEIGHTS, OH 44118					
000237	TaylorMade Adidas Golf Company	Unsecured	Filed 10/15/12	\$0.00	\$19,219.53	\$0.00
070	ATTN: Christina Leilua -- CR. Dept.		Duplicate of #106			
UC	5545 Fermi Ct.					
	Carlsbad, CA 92008					
000238	JGM Associates, Limited Partnership	Unsecured	Filed 10/16/12	\$0.00	\$114,101.00	\$0.00
070	c/o Hodgson Russ LLP		Duplicate of #114			
UC	Attn: James C. Thoman, Esq.					
	140 Pearl Street, Suite 100					
	Buffalo, New York 14202					
000239	US Foods, Inc.	Unsecured	Filed 10/19/12	\$0.00	\$4,503.69	\$4,503.69
070	c/o Jack C. Neel		PRIORITY DISALLOWED, SEE ORDER 2/18/14			
UC	9399 W. Higgins Road, Ste. 600					
	Rosemont, IL 60018					

**EXHIBIT C**  
**ANALYSIS OF CLAIMS REGISTER**

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence  
 Debtor Name: Kiebler Recreation, LLC  
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000240A	Hahn Loeser & Parks LLP	Unsecured	Filed 10/22/12	\$0.00	\$0.00	\$0.00
070	Attn: Daniel A. DeMarco, Esq.		WITHDRAWN, DOC. #995			
UC	200 Public Square, Suite 2800 Cleveland, OH 44114					
000241A	RSM McGladrey, Inc.	Unsecured	Filed 10/22/12	\$0.00	\$0.00	\$0.00
070	Attn: T. Steven Blake		WITHDRAWN, DOC. #994			
UC	1001 Lakeside Avenue 1400 North Point Tower Cleveland, OH 44114					
000242	Hershey Creamery Company	Unsecured	Filed 10/22/12	\$0.00	\$195.66	\$195.66
070	301 S Cameron Street					
UC	Harrisburg, PA 17101					
000243	POTRATZ FLORAL SHOP & GREENHOUSES, INC.	Unsecured	Filed 10/29/12 Amends #50	\$0.00	\$9,165.87	\$9,165.87
070	1418 BUFFALO RD.					
UC	ERIE, PA 16503					
000244	KEVIN MORSE	Unsecured	Filed 01/14/13	\$0.00	\$1,000.00	\$1,000.00
070	1 WHISPER LANE WE		TIMELY FILED - RULE 3002(b)(3)			
UC	JAMESTOWN, NY 14701					
000245	Kings' Heating & Sheet Metal, Inc.	Unsecured	Filed 01/14/13	\$0.00	\$16,000.00	\$16,000.00
070	137 South Work Street, PO Box 43		TIMELY FILED - RULE 3002(b)(3)			
UC	Falconer, New York 14733					
000001	GMAC	Secured	Filed 06/01/10 (1-1) N09 CADIESCALADE VIN 1GYFK23279R237312	\$0.00	\$64,575.19	\$64,575.19
999	P O Box 130424					
SC	Roseville, MN 55113					
000011	General Electric Capital Corporation	Secured	Filed 06/15/10 (11-1) 2004 Ford Turtle Top vin 4HA21899 & 2002 Ford Van Terra vin 2HB76831	\$0.00	\$4,229.77	\$4,229.77
999	Attn: LMG Department					
SC	300 E John Carpenter Frwy, Ste. 207 Irving, TX 75062					
Case Totals:				\$295,412.45	\$26,928,316.55	\$24,543,858.33

Code #: Trustee's Claim Number, Priority Code, Claim Type

## TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 10-15099(PMC)

Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE

Balance on hand	\$
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Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000001	GMAC	\$	\$	\$	\$
000011	General Electric Capital Corporation	\$	\$	\$	\$

Total to be paid to secured creditors \$ \_\_\_\_\_

Remaining Balance \$ \_\_\_\_\_

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: DAVID O. SIMON, TRUSTEE	\$	\$	\$
Trustee Expenses: DAVID O. SIMON, TRUSTEE	\$	\$	\$
Attorney for Trustee Fees: KOHRMAN, JACKSON & KRANTZ PLL	\$	\$	\$
Attorney for Trustee Expenses: KOHRMAN, JACKSON & KRANTZ PLL	\$	\$	\$
Accountant for Trustee Fees: BRIAN R. GREENE	\$	\$	\$
Charges: Clerk, U.S. Bankruptcy Court	\$	\$	\$
Fees: Office of the U.S. Trustee	\$	\$	\$

Total to be paid for chapter 7 administrative expenses	\$ _____
Remaining Balance	\$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Pepsi Beverages Co. dba The Pepsi Bottli	\$	\$	\$
Other: Premium Coffee & Water Co of Erie	\$	\$	\$

Total to be paid for prior chapter administrative expenses	\$ _____
Remaining Balance	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000003A	New York State Department of	\$	\$	\$
000202	State of New York	\$	\$	\$

Total to be paid to priority creditors	\$ _____
Remaining Balance	\$ _____

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002	R.W. Larson Associates, P.C.	\$	\$	\$
000004	Time Warner Cable Media Sales (3689)	\$	\$	\$
000005	Acushnet Company	\$	\$	\$
000006	EMPIRE MERCHANTS NORTH	\$	\$	\$
000007	The CIT Group/Commercial Services Inc.	\$	\$	\$
000008	Maplevale Farms Inc	\$	\$	\$
000010	Golfer's LIfestyle Magazine, Inc.	\$	\$	\$
000012	Farmers Mill Inc.	\$	\$	\$
000013	SOUTH SHORE SLUSH PUPPIE INC	\$	\$	\$
000014	Win-Sum Ski Corp dba Holiday Valley	\$	\$	\$
000015	Thomas R. Carney (Erie Allsnax)	\$	\$	\$
000016	HERITAGE FOODSERVICE EQUIP.	\$	\$	\$
000017	KAYLINE COMPANY	\$	\$	\$
000018	Vincent Cross	\$	\$	\$
000019	Vincent Cross	\$	\$	\$
000020	RKK ENTERPRISES LLC.	\$	\$	\$
000021	NESAC/SNOCOUNTRY	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000022	FRANTZ & RUSSELL SANITARY INC.	\$	\$	\$
000023	Martinelli Enterprises, Inc	\$	\$	\$
000024	AAA-MAIL STOP 2	\$	\$	\$
000026	RAY SHOWMAN JR.EXCAVATING, INC	\$	\$	\$
000027	Sanford Company	\$	\$	\$
000028	Callaway Golf Company	\$	\$	\$
000029	SKI AREAS OF NEW YORK, INC.	\$	\$	\$
000030	Taylor Made Golf Company, Inc., dba Taylor-Adidas	\$	\$	\$
000031	JACK'S REPAIR SHOP, INC.	\$	\$	\$
000032	WAXCESSORIES	\$	\$	\$
000034	SNYDER'S NAPA AUTO PARTS, INC.	\$	\$	\$
000035	Cleveland Golf/ Srixon	\$	\$	\$
000036	UPSTATE CONSULTANTS LLC	\$	\$	\$
000037	Artisans Inc.	\$	\$	\$
000038	PNC Bank	\$	\$	\$
000039	EASTERN PACIFIC APPAREL INC	\$	\$	\$
000040	BUFFALO HOTEL SUPPLY CO. INC	\$	\$	\$
000041	McCarty Printing Corp.	\$	\$	\$
000042	PNC Bank, National Association	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000044	MICHAEL E. BAKER	\$	\$	\$
000045	% AT&T Corp	\$	\$	\$
000046	Newmarket International Inc.	\$	\$	\$
000047	CBS Outdoor Inc.	\$	\$	\$
000048	JPS Enterprises	\$	\$	\$
000049	Simon Building Products/	\$	\$	\$
000051	Smith Sports Optics	\$	\$	\$
000052	GBL CONSTRUCTION LLC	\$	\$	\$
000053	SANDERS MARKET FRESH FOODS	\$	\$	\$
000054	Richard & Carol Loll	\$	\$	\$
000055	WINTERSTEIGER	\$	\$	\$
000056	Ecolab Inc	\$	\$	\$
000057	NOCO Energy	\$	\$	\$
000058	Johnson Controls Inc	\$	\$	\$
000059	WHITEMAN OSTERMAN & HANNA LLP	\$	\$	\$
000061	Perrin Souvenir Distrib. Inc.	\$	\$	\$
000062	IDS VIRTUAL DEPOT INC	\$	\$	\$
000063	MANUAL WOODWORKERS & WEAVERS	\$	\$	\$
000064	BMP INVESTMENTS, LLC	\$	\$	\$
000065	NGM Insurance	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000066	CHAMPION BOLT, INC.	\$	\$	\$
000067	Solar Winds Worldwide LLC	\$	\$	\$
000068	SOUTHERN WINE & SPIRITS	\$	\$	\$
000069	Todd & Allison Baughman	\$	\$	\$
000070	AHEAD	\$	\$	\$
000071	MOBILE COMMUNICATION SERVICE INC	\$	\$	\$
000072	Pitney Bowes Inc	\$	\$	\$
000073	OfficeMax	\$	\$	\$
000074	American Hotel Register	\$	\$	\$
000075	Marlin Leasing Corporation	\$	\$	\$
000076	Mental Headgear	\$	\$	\$
000077	Dean Dairy Holdings, LLC	\$	\$	\$
000078	Larry & Kristen S. Stimpert	\$	\$	\$
000079	National Grid	\$	\$	\$
000080	VENANGO PLUMBING & HEATING SUPPLY COMPANY, INC. db	\$	\$	\$
000081	Harris Beach PLLC	\$	\$	\$
000082	GE Appliances	\$	\$	\$
000083	Jerald & Diane Gardner	\$	\$	\$
000085	WILLIAM L WATSON CO INC	\$	\$	\$
000087	YAPLE'S VACUUM CLEANER &	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000088	Robert O'Leary Trust	\$	\$	\$
000089	Robert O'Leary Trust	\$	\$	\$
000090	COMPLETE FABRICATION & MACHINE	\$	\$	\$
000091	Tharanco Group/Greg Norman	\$	\$	\$
000092	DeRags, Inc. (dba Mental)	\$	\$	\$
000093	IN THE SWIM	\$	\$	\$
000094	Computerized Security Systems	\$	\$	\$
000095	Chromate Industrial Corp.	\$	\$	\$
000096	BERN UNLIMITED	\$	\$	\$
000097	Mode Avalanche Inc	\$	\$	\$
000098	BEMUS BAY POPS INC.	\$	\$	\$
000099B	Premium Coffee & Water Co of Erie	\$	\$	\$
000101	Bimbo Bakeries USA	\$	\$	\$
000102	Corry Lumber & True Value Hardware	\$	\$	\$
000103	The Seasons at Greenwood Forest Condominium	\$	\$	\$
000104	Chatauqua County Landfill	\$	\$	\$
000105	Ridgeview Condominium	\$	\$	\$
000106	TaylorMade Adidas Golf Company	\$	\$	\$
000107	On Deck Capital, Inc.	\$	\$	\$
000108	NORTH EAST GLASS, INC.	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000109	Richard Boerst	\$	\$	\$
000110	PREMIUM-VAGO COFFEE ROASTERS	\$	\$	\$
000111	AMERICAN LEISURE CORP.	\$	\$	\$
000112	KOMBI	\$	\$	\$
000113	Fredrickson Builders Supply, Inc.	\$	\$	\$
000114	JGM Associates LP	\$	\$	\$
000116	KELLY SHOLTIS	\$	\$	\$
000117	INTERNET BROADCASTING SYSTEMS	\$	\$	\$
000118	MUCHELLE VAHL	\$	\$	\$
000119	Meritain Health Inc	\$	\$	\$
000120	Richard Zink	\$	\$	\$
000121	Certilman Balin Adler & Hyman, LLP.	\$	\$	\$
000122B	Pepsi Beverages Co. dba The Pepsi Bottling Group	\$	\$	\$
000123	WESTBURGH ELECTRIC, INC.	\$	\$	\$
000124	VIDAL ELECTRIC LLC	\$	\$	\$
000125	PERSONIUS MELBER LLP	\$	\$	\$
000126	CANTERBURY WOODS ASSOC.	\$	\$	\$
000169	The Huntington National Bank	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000170	County of Chautauqua Industrial Development Survey	\$	\$	\$
000171	County of Chautauqua Industrial Development Survey	\$	\$	\$
000172	FINE POINT PUBLIC RELATIONS	\$	\$	\$
000174	EAGLE SYSTEMS OF JAMESTOWN INC	\$	\$	\$
000175	EMERY TILE INC.	\$	\$	\$
000176	Stone Solutions LLC	\$	\$	\$
000177	Mohammed Osman	\$	\$	\$
000178A	Sport Obermeyer	\$	\$	\$
000179	Textron Financial Corporation	\$	\$	\$
000180	DOUG DESHAZER	\$	\$	\$
000181	Jeremy Young, individually and on behalf of	\$	\$	\$
000182	Chartis US	\$	\$	\$
000183	Tarantino Foods Inc	\$	\$	\$
000184	Everbank Commercial Finance	\$	\$	\$
000185	RATNIK INDUSTRIES, INC.	\$	\$	\$
000186	WILLIS OF N. H.	\$	\$	\$
000187	IMAGEWEAR INTERNATIONAL	\$	\$	\$
000188	Brian K. Behrens d/b/a BB Masonry	\$	\$	\$
000190	R.J.B. CONSTRUCTION	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000191	KEVIN BARTLETT - PORTABLE WELDING	\$	\$	\$
000192	R.W. Rowan & Daughters Clymer Hardware	\$	\$	\$
000193	The Hite Company	\$	\$	\$
000194	CONDE' NAST PUBLICATIONS	\$	\$	\$
000195	Brundage Snacks	\$	\$	\$
000196	Verizon Wireless	\$	\$	\$
000197	BMI	\$	\$	\$
000198	Lamar Advertising Co.	\$	\$	\$
000204	Pitney Bowes Global Financial Services	\$	\$	\$
000206	TIME WARNER CABLE	\$	\$	\$
000207	HFSE, INC ATTN BRIAN REED	\$	\$	\$
000208	GUERIN RIFE PUTTERS LLC	\$	\$	\$
000209	WINTERSTEIGER	\$	\$	\$
000210	BAKER VEHICLE SYSTEMS, INC.	\$	\$	\$
000211	ERIC PETERS	\$	\$	\$
000213	ASSESSMENT EVALUATION INC.	\$	\$	\$
000214	SuperMedia LLC	\$	\$	\$
000215	CHARLES J. KLEMAN	\$	\$	\$
000217	CAMP DAVID	\$	\$	\$
000219	SnoCountry	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000225	HOSPITALITY CAREERS ONLINE, INC.	\$	\$	\$
000228	NYS Hospitality & Tourism Association	\$	\$	\$
000230	The Burton Corporation	\$	\$	\$
000231	Cutter & Buck	\$	\$	\$
000232	BRANDI INSURANCE GROUP	\$	\$	\$
000233	HILLMON APPLIANCE DIST.	\$	\$	\$
000234	Reinhart Foodservice LLC - PIT	\$	\$	\$
000235	ARTHUR R. GREN CO.,INC.	\$	\$	\$
000236	CARL LILLIS & ASSOC., INC.	\$	\$	\$
000239	US Foods, Inc.	\$	\$	\$
000242	Hershey Creamery Company	\$	\$	\$
000243	POTRATZ FLORAL SHOP &	\$	\$	\$
000244	KEVIN MORSE	\$	\$	\$
000245	Kings' Heating & Sheet Metal, Inc.	\$	\$	\$
000003B	New York State Department of	\$	\$	\$

Total to be paid to timely general unsecured creditors \$ \_\_\_\_\_

Remaining Balance \$ \_\_\_\_\_

Tardily filed claims of general (unsecured) creditors totaling \$ have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE